General Assembly

Distr.: General
17 July 2003

Fifty-seventh session
Agenda item 110

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/57/639/Add.1)*]

57/278. Financial reports and audited financial statements, and reports of the Board of Auditors

B[1]

The General Assembly,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 2001 to 30 June 2002 and the report of the Board of Auditors on the United Nations peacekeeping operations,[2] the related section of the report of the Advisory Committee on Administrative and Budgetary Questions[3] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations in respect of that period,[4]

1. *Accepts* the audited financial statements of the United Nations peacekeeping operations for the period from 1 July 2001 to 30 June 2002;[5]

2. *Takes note* of the observations and endorses the recommendations of the Board of Auditors contained in its report;[6]

3. *Also takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions[3] related to the report of the Board of Auditors;

4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

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[1] Consequently, resolution 57/278, in section VI of the *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 49* (A/57/49), vol. I, becomes resolution 57/278 A.

[2] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5* (A/57/5), vol. II and corrigendum (A/57/5/Corr.5).

[3] See A/57/772.

[4] A/57/416/Add.2.

[5] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5* (A/57/5), vol. II and corrigendum (A/57/5/Corr.5), chap. V.

[6] Ibid., chap. II.

5. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations in respect of the financial period ended 30 June 2002;[4]

6. *Requests* the Secretary-General to continue to ensure that internal control in peacekeeping missions is improved with respect to the optimum use of audit resources;

7. *Also requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner;

8. *Further requests* the Secretary-General to submit the report of the Office of Internal Oversight Services referred to in paragraph 26 of the report of the Board of Auditors to the General Assembly at its fifty-eighth session.

90th plenary meeting
18 June 2003